THE

Bombay Gazette.

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NO. 56,209.—NEW SERIES BOMBAY:—TUESDAY, MARCH 10, 1914. PRICE: ONE ANNA.

NOTICE.

The Directors of the "Bombay Gazette" having decided to stop publishing the paper in its old form, have arranged to issue this sheet daily, pending other arrangements.

WOMEN'S THREAT TO KING.

HIS MAJESTY DECLINES TO BE COERCED INTO INTERVIEW.

LONDON, Mar. 9.

H. M. the King has declined to receive the deputation of the Suffragists.

Mrs. Pankhurst has replied that she will lead a deputation to the King at Buckingham Palace. The Suffragettes say that this will probably occur after Easter in the height of the season.

SYLVIA PANKHURST ARRESTED.

LONDON, Mar. 8.

Miss Sylvia Pankhurst, while proceeding to a demonstration in Trafalgar Square in a motor-bus, was noticed by the police and arrested.

The news of the arrest exasperated the demonstrators, who, armed with stout sticks, decided to march to Downing Street to protest.

They were attacked by the police, who headed them off and mounted police scattered the procession.—Reuter.

ANARCHY IN INDIA.

THE "TIMES" AND ITS INDIAN PERIL SCARE.

THE LESSON OF THE DELHI OUTRAGE.

LONDON, Mar. 9.

The *Times*, in an editorial, deprecates the minimising of anarchism in India.

The paper remarks: "Certain Anglo-Indian journals derided the recent articles in the *Times* on 'The Indian Peril,' saying that the country was smooth enough on the surface, but we should have thought that the attempt to kill the Viceroy does not confirm the suggestion of placidity"—Reuter.

CALCUTTA EXHIBITION.

SIR GEORGE BIRDWOOD AND LONDON CHAIRMANSHIP.

LONDON, Mar. 8.

Sir George Birdwood has not yet accepted the chairmanship of the London Committee, formed in connection with the forthcoming International Exhibition in Calcutta, as he is awaiting the opinions of the leading English manufacturers on the subject and the action of the Bengal Chamber of Commerce.—Reuter.

INCOMING MAILS.

The P. and O. Company's s. s. China, with the outward mails of the 27th ultimo, left Aden at 7 p. m. yesterday and is expected to arrive in Bombay at 6 a. m. on Friday next.

The P. and O. Company's s. s. Malwa left at 5 p. m. with the mails for Colombo and Australia.—Reuter.

PREMIER'S MOVE.

IS THE ULSTER POSITION ONE OF STALE-MATE?

PROBLEM MORE COMPLEX THAN EVER.

LONDON, Mar. 9.

The newspapers to-day, as for several days past, are full of talk regarding Mr. Asquith's pronouncement to-day on the subject of Home Rule.

The forecasts practically agree that an offer will be made to exclude for a period of three years any Ulster counties voting in favour thereof.

The Unionists seem to think that the Ulsterites will not accept this, while some point out that there is the likelihood of the Catholic minorities in Ulster objecting to the exclusion to which the Catholic hierarchy is understood to be strongly opposed.

The Liberals also fear that a powerful section of the Conservative party is determined to reject the offer. There is also a story that the action by some members of the Lords relating to the Army Annual Bill will be revived.

The *Daily Chronicle* says that some "Diehards" are planning to insert an amendment prohibiting the use of troops in Ulster, and that there is reason to believe that the Cabinet is taking steps to prepare for this eventuality.

LONDON, Mar. 7.

Earl Grey has cabled to Sir Edward Carson from New Zealand announcing that an Australian sympathiser with the anti-Home-Rule campaign has subscribed £25,000 to the Ulster funds.—Reuter.

THE DERBY.

WHAT IS WRONG WITH THE TETRARCH?

LONDON, Mar. 9.

The *Sportsman* says that none of the statements respecting the Tetrach has been issued by anyone immediately connected with the stable and that Captain McCalmont is too good a sportsman to leave the public in ignorance should any announcement be necessary. The fact that the Tetrach cantered six furlongs on Saturday proves that there is no immediate ground for alarm.

LATER.

Mr. John Coleman, the famous veterinary surgeon, interviewed by a representative of *Sporting Life* yesterday, said that he examined the Tetrarch at Stockbridge when the Derby favourite did a sharp five-furlong canter and that he feared that all was not well.

Whether it was knee or tendon could not definitely be said at present.—Reuter.

SAN FRANCISCO EXHIBITION.

ADELAIDE, March 9.

South Australia will be represented at the San Francisco Exhibition.—Reuter.

OBITUARY.

LONDON, Mar. 7.

The death is announced of Colonel Sir Charles Gervaise Boxall, who organised the C.I.V. for service in South Africa.

LONDON, Mar. 9.

The death is announced of Sir Arthur Mackworth.—Reuter.

CREDIT BANK AFFAIRS.

ONE CASE CLOSED.

At the Esplanade Police Court on Saturday, Mr. A. H. S. Aston, Chief Presidency Magistrate, resumed the hearing of the two cases against Jaffer Joosub and N. R. Mistry, late Manager and Auditor, respectively, of the Credit Bank of India, Limited now in liquidation.

In the first case in which Jaffer alone stood charged with criminal breach of trust in respect of the bank's funds, four more witnesses were examined as to certain share transactions conducted by Jaffer, for the losses of which payments were made by Hassan Brother; this closed the case for the prosecution.

Questioned by the Court, the accused said that he would reserve his statement.

The case was then adjourned till Thursday next to enable Mr. Nicholson, the Public Prosecutor, to go through the exhibits and prepare the various sums alleged to have been misappropriated.

The next case against Jaffer and Mistry charging them with falsifying a balance-sheet was then taken up.

Aranha, further examined by Mr. Nicholson, said that Rs.74 was shown as temporary overdrafts in the balance-sheet, but the actual account, according to the books, was Rs. 50,765. A sum of Rs. 4,000 was given to him by Jaffer with a slip for crediting various accounts, which went to make up the profit and loss account, but the slip which was in Jaffer's handwriting, was, at his request, returned to him. Another sum of Rs. 4,000 was also credited to the various accounts in a similar manner. He was questioned by Mr. Rice about these payments, and on witness giving him the circumstances under which the entries were made, Mr. Rice asked "Is this a charitable institution that the manager should thus pay the money?" As Mr. Rice wanted a further explanation, he referred him to Jaffer whose explanation was that the amounts were paid to meet the expenses, and that the directors were informed of this. The amount paid as dividends was Rs. 8,978.

Mr. H. G. Cooke, of Messrs. Ferguson and Company, deposed that he examined the bank's books under the orders of the Commissioner of Police to see whether the balance-sheet was correct. He found that there was a loss of Rs. 8,663 instead of a profit of Rs. 22,026. The report which he made was as follows:—

The amount of Rs. 22,026 is the balance of profit as shown by the printed accounts book in the profit and loss account and in the balance-sheet. This amount is not, however, a true one, by reason of the bank's revenue and expenses not being correctly stated. Certain accounts in the bank's miscellaneous ledger regarding revenue or expenses were credited in December 1910, with amounts received in cash by the bank, the apparent reason being to increase the bank's profits. The figures shown on the detailed profit and loss account were, as regards the revenue increased and as regards the expenses reduced by these receipts. The profits are enhanced to an amount of Rs. 8,000 by this procedure. Mr. Cooke in his report then mentioned several details of the account and proceeded to say "the printed profits and loss account described as being for the year ended 31st December, 1910, omits practically the whole of the bank's loss up to 30th June 1910. The loss to that date amounted to Rs. 11,345 of which Rs. 11,000 was omitted from the year's profit and loss account. Summarising those items, I find that the profit and loss accounts, as per the printed accounts, has to be reduced by Rs. 30,690, thereby making the credit balance of Rs. 22,026 as shown by the printed balance-sheet into a debit balance-sheet of Rs. 8,663."

Continuing, the witness said that, in his opinion, an auditor in an ordinary audit ought to have questioned about the entries which he had objected to. If he were told by the manager that certain individuals had arranged to bear the preliminary expense, he would require the fact to be shown on the face of the accounts assuming that there was a valid transaction out of the several ways of showing that, one was by an explanatory note to the account. Another was to include it in the directors' report. A third way was to show it as a credit in the profit and loss account. In this case the accounts were credited to that account which was not shown in the printed heads. The result was that the amount shown as profits in the balance-sheet did not come from the revenue but were made up of gifts from certain persons.

Another witness having been examined, the case was adjourned for arguments by counsels, as to the framing of charges.

SIEGE OF KAZERUN.

SPLENDID HEROISM OF MAJOR OHLSON'S WIFE.

TEHERAN, Mar. 7.

Major Ohlson's body has been found in a deep well. His wife displayed the greatest courage during the fighting, practically commanding the the gendarmes and rendering great aid to the wounded.

The fighting, it will be remembered, occurred at Kazerun, between Bushire and Shiraz, where a force of Gendarmes were besieged and isolated for some days.—Reuter.

COTTON AND BRITAIN'S TRADE.

LONDON, Mar. 7.

The decrease in imports during February amounted to £1,736,406, while exports increased by £1,089,054. In the former the chief items were wool £1,667,514 and cotton £842,576. The increases in exports were principally cotton goods £519,466, and machinery £320,985.—Reuter.

PUBLIC NOTIFICATION.

NOTICE.

ELECTION OF A COUNCILLOR TO FILL UP A CASUAL VACANCY.

JUSTICES' ELECTION.

In consequence of the resignation of Mr. James McDonald, a member of the Municipal Corporation elected by His Majesty's Justices of the Peace, there is a casual vacancy in the office under Sections 9 of the City of Bombay Municipal Act III of 1888. I therefore, pursuant to the provisions of sections 22 (3) and 25 of the said Act, hereby fix Friday, the 27th March 1914, for a Justices' Election to fill up the aforesaid casual vacancy.

H. B. CLAYTON,
Ag Municipal Commissioner
for the City of Bombay.

Municipal Office,
Bombay, 9th March, 1914.

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